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Chapter 12

Commissary, Resale Output

Section I

Daily Output

12-1. Supply Input Exception Listing

a. References:

- (1) Program PA2AVK.
- (2) Report Product Control Number AVK-015.
- (3) Applicable directives:
 - (a) AR 37-1.
 - (b) AR 725-50.

b. Description and purpose of report: This report furnishes a listing of supply transactions containing invalid Accounting Processing Codes (APC). Transactions with invalid APC's are reprinted each time the report is prepared citing corrective action is completed.

c. Preparation criteria:

(1) Time criteria:

- (a) Frequency: Daily.
- (b) Due date: Day following the report date.
- (c) Retention: May be destroyed upon completion of the monthly cycle.

(2) Output medium: Microfiche.

d. Action required:

(1) Validation requirements: Review each line item on the report to determine validity of APC.

(2) Procedures for use:

(a) If the APC is valid, the APC that caused the exception must be added to the master file. The suspended supply transaction will automatically clear on the cycle following the cycle in which the master file is updated.

(b) When the APC is invalid, a copy of the listing will be provided to the Stock Fund Section indicating each line item and the specific data element requiring correction.

(c) If a listing is received indicating conditions other than erroneous APC, a programming error is indicated and an ECP-S must be initiated.

(3) Disposition instructions:

- (a) A copy of this listing will be maintained in the FAO indicating what action was initiated for each line item.
- (b) If corrective action is not received on a timely basis from the Defense Commissary Resale section bring the matter to the attention of your supervisor.

e. Report format:

(1) Data Elements:

- (a) Document Identifier Code (DIC).
- (b) Routing Identifier Code (RIC).
- (c) Media of Transmittal.
- (d) Federal Stock Number (FSN).
- (e) Unit of Issue.
- (f) Quantity,
- (g) Document Reference Number.
- (h) Demand Code.
- (i) Supply Address,
- (j) Signal Code,
- (k) Fund Code (FC).
- (l) Distribution Code.
- (m) Project Code.
- (n) Priority Code.
- (o) Delivery Date.
- (p) Advice Code.
- (q) Supply Division.
- (r) Requisition Number.
- (s) Document Number Count.
- (t) Record Count.
- (u) Unit Price.
- (v) Extended amount.

(2) Sequence and controls:

- (a) Major: FSN (Federal stock number).
- (b) Intermediate: Document Reference Number.
- (c) Minor: Last two positions of DIC(Document Identifier Code)

12-2. Commissary Resales Sales

a. Reference:

- (1) Program PBD AVK.
- (2) Product Control Number AVK-09.0.
- (3) Applicable directives: AR 37-1

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b. Description and purpose of report:

(1) This report is in two sections.

(a) Section I. This section contains those Issues that could not be assigned a complete accounting classification from the APC (e.g., nonappropriated funds, cash sales, etc.) and other station sales that are not expensed or when the APC field has a multiple use (e.g., special open allotments, MAP funds, etc.). Cash sales are included in this section for information only.

(b) Section II. This section contains those issues that were assigned an accounting classification from the APC master file.

(2) Section I is identified by a numeric character in the first position of the APC and Section II by an alphabetic character in the first position of the APC.

c. Preparation criteria:

(1) Time criteria:

(a) Frequency: Daily.

(b) Due date: Day following the report date.

(c) Retention: A copy will be filed to support receivables due from commissary store sales.

(2) Output medium: Hardcopy.

d. Action required:

(1) Validation requirements: This report must balance in total to TA 61 and 6A as reported on the daily AFCR (Daily Automated Financial Control Register, by dollar amount, PCN AVK-054).

(2) Procedures for use:

(a) Listings In section I will be used to support the appropriate billing document prepared per AR 37-1. These sales listings are held in the FAO until monthend. Special instructions are as follows:

1 When APCs represent issues to special open allotments or MAP, a separate transaction must be processed to record the obligations in the appropriate accounting classification.

2 Billings are prepared, on SF 1080 as appropriate.

3 These sales transactions are not held in suspense within the computer. Accordingly, disbursement are processed using the appropriate 4* TA code.

(b) Section II listings are normally held in the FAO until monthend for preparation of SF 1080 unless cash is critical. In the latter case, the billings for reimbursement from the consumer funds may be processed at any frequency required. The sales transactions are held in a suspense file within the computer until a D2 Disbursement Release Card is processed. Separate D2 cards are required for each day's issues. The D2 cards must refer to disbursements that will equal the amount of the SF 1080 being processed. Further details are in chapter 11.

(3) Disposition instructions: The sales listing is held in support of the billings until records have been audited.

e. Report format:

(1) Data elements:

- (a) Accounting Classification.
- (b) Ledger Code (LC).
- (c) APC.
- (d) Supply Document Number (or UIC) including request date.
- (e) Issue Date.
- (f) TA.
- (g) MAT CAT/Supply Division.
- (h) DIC.
- (i) Charge/Cash (gross) Sales.
- (j) Customer Return Credits Applied to Gross Sales.
- (k) Price reduction on sales.
- (l) Net Sales.

(2) Sequence and controls.

(a) Sequence (major to minor):

- 1 Section Code.
- 2 Station Number.
- 3 Allotment Serial.
- 4 Accounting Classification (less last two digits of EOE, Allotment Serial Number, and Fiscal Station Number).
- 5 APC.

(b) Controls (major to minor):

- 1 Section I.
 - a Section.
 - b APC.
- 2 Section II.
 - a Section.
 - b Fiscal Station number,
 - c Allotment Serial Number.
 - d Accounting Classification (as defined above).

3 In addition to the controls, the total amount chargeable to BS 2020 is accumulated and printed at the end of the report.

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12-3. Interfund GSA Edit and Balance Listing With Cards

a. References:

- (1) Program PBTAVK.
- (2) Product Control Number AVK-042.
- (3) Applicable directives:
 - (a) AR 37-1.
 - (e) AR 725-50.

b. Description and purpose of report: This is a printout of regular interfund and GSA check/issue billings. It shows all bills that balanced and processed as well as those bills that are unbalanced and nonprocessed. Record images are included for all unbalanced and nonprocessed bills. The listing provides the FAO all necessary information to properly control interfund billings as they are processed through the daily cycles.

c. Preparation criteria:

- (1) Time Criteria:
 - (a) Frequency: Daily
 - (b) Due Date: Day following the report date.
 - (c) Retention: Until all required actions are completed.
- (2) Output Medium: Hardcopy

d. Procedures for use:

(1) Detailed instructions for the FAO to follow are outlined in paragraph 11-13, except for those codes indicated in (2) below.

(2) Certain fields within a billing card may contain information of which management must be cognizant. Information codes identify these conditions. No action is required by the FAO for the bill to balance and process through the system. Information codes with explanations are as follows:

Information code: A
Definition: Sales price condition code, cc 7 invalid, should be "B" or blank.
Authority: AR 37-1

Information code: B
Definition: Unit of issue, cc 23-24, not alpha.
Authority: AR 725-50

Information code: C
Definition: Action date, cc 62-64, not numeric.
Authority: AR 37-1

Information code: D

Definition: Quantity, cc 25-29, should be numeric, changed to zero.

Authority: AR 37-1

Information code: E

Definition: Extended value, cc 65-73, should be numeric, changed to zero.

Authority: DICS FA1/2, AR 37-1

Information code: F

Definition: Unit price, cc 74-80, should be numeric, changed to zero.

Authority: AR 37-1

Information code: J

Definition: APC unmatched to AXWAVK (APC Edit Master File) converted to APC 9999

(Note: The unmatched APC is overlaid with 9999, current year, when posted to FXGAVK (File Summary) file).

Authority: AR 37-1

Information code: K

Definition: Action, cc 2, changed to "K."

Authority: GSA check issue billing cards, AR-37-1

Information code: L

Definition: Action, cc 2, changed to "6."

Authority: DICS FS1/2 with duplicate record code "D011," AR 37-1

Information code: M

Definition: Supporting details, cc 5-7, not numeric.

Authority: AR 37-1

Information code: N

Definition: No supply division found in table, recorded as supply division "2."

Authority: Paragraph 11-13.

Information code: 0

Definition: Amount, cc 65-73, not numeric, changed to zero.

Authority: DICS FS1 2, AR 37-1

Information code: P

Definition: Invalid SAILS asset/obj class code, cc 64

Authority: TM 38-711-11.

Information code: Q

Definition: No obligation recorded on the Consumer Fund Undelivered Orders (LXGAVK) file..

Authority: NA

(3) Information codes are always listed with definitions on the last page of this report. Error codes and messages are explained in chapter 11.

e. Sequence:

(1) Major: Bill number.

(2) Minor: Document number.

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12-4. Customer Request for Billing Adjustment Listing and Cards

a. References:

- (1) Program PCAAVK.
- (2) Product Control Number AVK-111 (listing and cards).
- (3) Applicable directives:
 - (a) AR 37-1
 - (b) AR 725-50.
 - (c) AR 755-1.

b. Description and purpose of report: This is a printout of all DIC FAE, customer request for billing adjustment/allowance record images created by the system. It provides the FAO a record to maintain control requests for billing adjustments and allowances.

c. Preparation criteria:

- (1) Time Criteria:
 - (a) Frequency: Daily.
 - (b) Due Date: Day following the report date.
 - (c) Retention: Until all required actions are completed.

(2) Output Medium: Hardcopy

d. Validation requirements: The FAO should review the listing along with the record images to ensure that the requests are valid.

e. Procedures for use: After proper review and the record images have been sent to the supply source, the FAO will maintain the listing and annotate any additional information and actions concerning the bill.

f. Format: There are no subheadings on this listing. Transactions are not spaced but printed in the 80-character record image.

12-5. Stock Fund History Analysis Listing

a. References:

- (1) Programs PC1AVK and PCZAVK.
- (2) Product Control Numbers AVK036 and AVK037.
- (3) Applicable directives:
 - (a) AR 37-1.
 - (b) AR 725-50.
 - (e) AR 755-1.

b. Description and purpose of report: This listing is a detailed history printout of stock fund records. PCN AVK-036 lists data for information purposes only and PCN AVK-037 lists data requiring corrective action.

(1) When the FAO submits an inquiry card (TA code N5) into the system to review and analyze transactions of a particular stock fund document number, all transactions for that document number as of that day will be printed on PCN AVK-036.

(2) When current input transactions do not meet predetermined conditions established, the system creates an automatic history inquiry.

(3) Information will appear only at the time the record is affected.

c. Preparation criteria:

(1) Time Criteria:

- (a) Frequency: Daily
- (b) Due Date: Day following the report date.
- (c) Retention: Until all required actions are completed.

(2) Output Medium: Hardcopy.

d. Procedures for use:

(1) When the FAO uses the manual inquiry capability, transactions will be printed on PCN AVK-036 with the message "CAUSED BY MANUAL INQUIRY."

(2) Records with no current or previous month's transactions will appear with the statement "NO MATCHING DOCUMENTS IN HISTORY."

(3) When an automatic history Inquiry is generated by input updating the system's Undelivered Order record in the AXLAVK file, the transaction causing the history printout and all current and previous month's transactions for that record will appear on PCN AVK-037.

(a) Conditions causing automatic history inquiry and related messages explaining these conditions are as follows:

Condition/message: Negative obligation or accrual in AXLAVK (Commissary Undelivered Orders File). FAO action: Coordinate with supply to determine the cause of the negative obligation. Possible causes are duplicate cancellations or an erroneous document number on the cancellation. In most instances, it is necessary for supply to input appropriate corrections.

Condition/message: No match in suspense
FAO action: Research and determine the cause. Possible causes are--

a. Depot furnished erroneous clearing transaction. In this case, the system will create a FAE record image to be sent to the supply source requesting adjustment. The FAO is responsible for sending the FAE card to the supply source.

b. FAO may have processed an F9 to accept an item that had previously been recorded in suspense; If this is the condition, the FAO must process an F8 to liquidate the item on the suspense file.

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Condition/message: Detail unmatched to AXL (SF Undelivered Orders File) FAO action: Determine if the transaction has been recorded under an erroneous document number. If this is the case, the FAO must reverse the transaction recorded and process a new transaction with correct document number. If the document number is correct, coordinate with supply to take the necessary action.

Condition/message: Disbursement posted and detail FC (Fund Code) is GA FAO action: Determine if the transaction has been recorded under an erroneous FC. If this is the case, the FAO must reverse the transaction recorded and process a new transaction with the correct FC. If the FC is correct, coordinate with supply to take the necessary action.

Condition/message: Detail is partial, FC is unmatched to AXL FC (second position) --transaction nonprocessed FAO action: Determine valid FC and process an accrual adjustment.

Condition/message: Requisition/receipt posted as unfunded/disbursement posted as funded--transaction processed FAO action: Determine if the transaction has been recorded under an erroneous FC. If this is the case, the FAO must reverse the transaction recorded and process a new transaction with correct FC. If the FC is correct, coordinate with supply to take the necessary action.

Condition/message: More than 20 records with like document number in 1997/1998 transaction nonprocessed FAO action: Record transaction under dummy document numbers.

Condition/message: AXLAVK receipt FC is GA/B4, FC is stock fund--transaction nonprocessed FAO action: Request that supply reverse unfunded receipt and establish a stock fund obligation and accrual.

Condition/message: Possible duplicate document FAO action: Review history listing to determine if, in fact, the transaction recorded is a duplicate. If the transaction is a duplicate and it is supply related transaction, request supply process necessary reversal. If finance related, process reversal or record in suspense, if appropriate.

Condition/message: Converted to dollar accounting FAO action: Information only on PCN AVK-036.

Condition/message: Detail unit price not equal to AXLAVK unit price, transaction flagged for dollar accounting--transaction processed FAO action: Information only on PCN AVK-036.

Condition/message: Detail unit of issue not equal to AXLAVK unit of issue, transaction flagged for dollar accounting--transaction processed FAO action: Information only on PCN AVK036.

Condition/message: Detail FC/SD unequal to FC/SD (Supply Division) on AXLAVK--system reversed old FC/SD--transaction processed. FAO action: Information only on PCN AVK-036.

Condition/message: Detail FC changed to that of AXLAVK

FAO action: Information only on PCN AVK-036.

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Condition/message: Accrual exceeds obligation in AXLAVK file
FAO action: Information only on PCN AVK036.

Condition/message: Detail FC unequal to FC on AXLAVK, system reversed old FC
FAO action: Information only on PCN AVK-036.

Condition/message: Posted to liquidated SF excess control
FAO action: Information only on PCN AVK-036.

Condition/message: Changed from return no credit to return credit status
FAO action: Information only on PCN AVK-036.

(b) Corrective actions described above are to be used as a guide when appropriate; however, other actions may be required to identify the specific conditions causing the history inquiry.

e. Sequence: Document number.

12-6. SF As Required Adjustment Status and Adjustment Card Report

a. References:

- (1) Program PUSAVK.
- (2) PCNs AVK-253 and AVK-254.

b. Description and purpose of report: This is an As-Required report provided to identify and prepare adjustments for certain conditions on the Commissary Undelivered Orders File (AXLAVK). A Control Record is used to identify which records are to be considered. The following example shows the use of the Data Range Control Card.

(1) Assume today's date on the Date Control record (QT5AVK) is 91365 (31 December 1991) and you want to consider all records through 91273 for adjustment. The Date Range Control Record would be prepared as follows:

Record Position:	1	2	3	4	5	6	7	8	9	0	1	2	3	4
Record ID:	P	U	S	A	V	K	-	C	N	T	L	0	1	=

Record Position:	5	6	7
Number of Days:	0	9	2

The 092 in cc 15-17 represents the number of days that will be subtracted from the Julian date in the Date Control Record. The results of this calculation establishes the cut-off date "91273". Transactions newer than this date will not be reported.

(2) Program PUSAVK produces adjustment record images and a listing of the images (PCN AVK-254) based on the following criteria:

(a) Disbursement (FA*) without obligation and AE* transaction is in stock fund history or FS/FL history, reverse disbursement and process to suspense.

(b) Disbursement (FA*) without obligation and AE* transaction not in stock fund history or FS/FL history and disbursement amount is equal to or less than \$100, process B4 and C4 and close record. If disbursement is greater than \$100, process to suspense.

(c) Obligation and accrual quantities and amount are equal but disbursement quantity and amount is greater, process disbursement to suspense,

(d) Obligation, accrual, and disbursement quantities are equal but unit price on disbursement is not equal. If difference is equal to or less than \$100, process B4 and C4 and close record. If difference is greater than \$100, process disbursement to suspense.

12-7. Stock Fund Acquisition Authority Balance

a. References:

- (1) Program PDPAVK.
- (2) Produce Control Number AVK-093.
- (3) Applicable directives: AR 37-1.

b. Description and purpose of report: This is a daily report provided to financial managers which reports the Commissary Stores acquisition balances authority.

c. Preparation criteria:

(1) Time criteria:

- (a) Frequency: Daily.
- (b) Due date: Day following the report date.
- (c) Retention: Keep until monthly reports have been prepared.

(2) Output medium: Microfiche.

d. Action required:

(1) Validation requirements: Ensure that all input from the FAO have been correctly recorded.

(2) Procedures for use: Furnish copy to appropriate region and/or service center.

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(3) Disposition instructions: Destroy all except final monthly reports after monthly reports have been prepared. Final monthly reports will be destroyed after 1 year.

e. Report format:

(1) Data elements:

- (a) Material Category (MAT CAT).
- (b) Supply Division,
- (c) Total Acquisition Authority.
- (d) Distributed Acquisition Authority.
- (e) Obligations.
- (f) Unobligated Balance.

(2) Sequence and controls:

(a) Sequence:

- 1 Section 1.
 - a Minor. Supply Division.
 - b Intermediate. Materiel Category.

2 Section 2. Minor. Supply Division.

(b) Controls:

- 1 Section 2.
 - a Minor. Supply Division.
 - b Intermediate. Materiel Category.

2 Section 2. Minor. Supply Division.

12-8. Stock Fund--Cash Control

a. References:

- (1) Program PDPAVK.
- (2) Product Control Number AVK-096.
- (3) Applicable directives: AR 37-1

b. Description and purpose of report: To inform the FAO of the latest DBOF Cash Balance and all other general ledger balances that may have an impact on this balance.

c. Preparation criteria:

(1) Time criteria:

- (a) Frequency: Daily.
- (b) Due date: Day following the report date.
- (c) Retention: FAO copy is retained for 1 year, then transferred to holding area until retired.

(2) Output medium: Microfiche.

d. Action required:

(1) Validation requirements: A continuous analysis of this report in order to detect any trend that might jeopardize the cash position.

(2) Procedures for use: If the analysis indicates significant deviation from programmed amounts that may jeopardize the cash position, the FAO, after coordination must request a decision be made to curtail the respective region and DeCA headquarters procurement and/or request an increase in cash allocation.

(3) Disposition instructions: Final report for the month will be kept for 1 year. After completion of monthly reports, all other copies may be destroyed.

e. Report format:

(1) Data elements:

- (a) Undelivered Orders.
- (b) Accounts Payable.
- (c) Inventory in Transit.
- (d) Cash Allocation (Current year).
- (e) Cash Balance 1 October.
- (f) Collections (Current Year).
- (g) Disbursements (Current Year).
- (h) Cash balance (This Date).
- (i) Accounts Receivable (This Date).

(2) Sequence and controls:

(a) Sequence:

- 1 Undelivered Orders.
- 2 Accounts Payable.
- 3 Inventory in Transit.
- 4 Cash Allocation (Current Year).
- 5 Cash Balance 1 October.
- 6 Collections. (Current Year).
- 7 Disbursements (Current Year).
- 8 Cash Balance (This Date).
- 9 Accounts Receivable (This Fate).

(b) Controls: None.

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12-9. Stock Fund Inquiry--Reports 1, 2, 3, and 4

a. References:

- (1) Program PDPAVK.
- (2) Product Control Numbers AVK-099, AVK-102, AVK-105, and AVK-108.
- (3) Applicable directives: Local management.

b. Description and purpose of report: To furnish additional information on an inquiry basis to assist in analyzing the Cash Control Report. This report is prepared in four sections and the inquiry (N3) may request any one or any combination of these reports. (See chap 11 for input formats.)

c. Preparation criteria:

(1) Time criteria:

- (a) Frequency: As Required.
- (b) Due date: As needed.
- (c) Retention: Destroy after completion of each monthly cycle.

(2) Output medium: Microfiche.

d. Action required:

(1) Validation requirements: Ensure that appropriate data is in agreement with the Cash Control Report.

(2) Procedures for use: This report furnishes current and cumulative information to assist in analysis of the stock fund program.

(3) Disposition instructions: Destroy after completion of each monthly cycle.

e. Report format:

(1) Data elements:

(a) Report number 1.

- 1 Current Month Obligations.
- 2 FYTD Obligations.
- 3 Current Month Receipts.
- 4 FYTD Receipts.

(b) Report number 2.

- 1 Current Month Collections".
- 2 FYTD Collections.
- 3 Current Month Disbursements.
- 4 FYTD Disbursements.
- 5 Prepaid Inventory in Transit.

(c) Report number 3.

- 1 Current Month Sales.
- 2 FYTD Sales.
- 3 ARB (Annual Sales Program).

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(d) Report number 4.

- 1 Undelivered Orders, 30 September.
- 2 Accounts Payable, 30 September.
- 3 Cash Balance, 30 September.
- 4 Accounts Receivable, 30 September.

(2) Sequence and Controls:

(a) Sequence: As shown in (1) above.

(b) Controls: Total for each data element as shown in (1) above.

CONTROL CARD FOR CYCLE AVKRQ11/R34

RECONCILIATION SUP OPEN REQ & UNDEL ORDERS REPORTS

Description	Card. Column
All	1-3
Blank	4-80

12-10. Reconciliation Supply Open Requisition and ASF Undelivered Orders Reports.

- a. References
 1. Program PR2AVK
 - 2.
- b. Description and Purposes.

Automated System for Commissaries (ASAC-360 Plus) will process the Due-In Reconciliation Cycle (AGN 37) to produce an output tape to be processed into STANFINS.

STANFINS will process cycle AVKJRQ11/R34 with output tape from ASAC Due-in Reconciliation cycle. STANFINS will create an input file and listing with adjustments which will be reviewed by Region and Accounting personnel and determine if adjustments re to be processed in the next STANFINS daily cycle.

Section II

Monthly Output

12-11. General Ledger Trial Balance Reports

a. References:

- (1) Program PTF AVK.
- (2) Product Control Numbers: AVK-901, AVK-902, and AVK-903.
- (3) Applicable Directives: AR 37-1

b. Description and purpose of report: STANFINS produces three different types of General Ledger Trial Balance reports:

(1) Installation General Ledger Trial Balance (PCN AVK-901). This report produces a General Ledger Trial Balance for all appropriations/accounts recorded in STANFINS. It reports the current balance and the current months change for each appropriation/account within each General Ledger Account Code (GLAC). A summary total for each GLAC is also produced.

(2) Installation-Fund Entity General Ledger Report (PCN AVK-902). This report produces a General Ledger Trial Balance by appropriation/account. Each report includes the monetary values by GLAC for only one appropriation/account. It reports the current balance and the current months change for the appropriation/account by GLAC. When the Commissary General Ledger Trial Balance reports are produced, a separate General Ledger Trial Balance report is produced for every Commissary Store Central Distribution Center, and Troop Issue Authority. The Commissary Store Code (MAT CAT/SUP DIV) is used to produce and identify these reports.

(3) DA-General Ledger Report (PCN AVK-903). This report displays the General Ledger Trial Balance reports required by AR 37-1 to be submitted at month-end to the Defense Finance and Accounting Service - Indianapolis Center.

c. Preparation criteria:

(1) Time criteria:

- (a) Frequency: PCN AVK-901 and PCN AVK-902 as required.
PCN AVK-903 month-end.
- (b) Due date: As prescribed by AR 37-1.
- (c) Retention: FAO copy retained 10 years, then transferred to records holding area until retired.

(2) Output medium: PCN AVK-902 and PCN AVK-903 hardcopy PCN AVK-901 hardcopy and AUTODIN transmitted.

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d. Action required:

(1) Validation requirements: The installation level general ledger (PCN AVK-901) provides the level of control that is required to validate the installations month-end financial reports. Specific data items on financial reports can be verified directly to GLACs reported on the General Ledger Trial Balance.

(2) The Commissary Stores General Ledger Trial Balance reports are separated from the NSF General Ledger Trial Balance reports in PCN AVK-902. This makes it easier to utilize this report.

e. Reports Criteria:

- | | |
|--|--|
| <p>(1) PCN AVK-901</p> <ul style="list-style-type: none"> (a) Title of Report (b) Date Prepared (c) Report Date (d) GLAC (e) Account Title/Fund Entity (f) Department (g) Fiscal year (h) Basic Symbol (i) Limitation (j) Prior Year (k) Operating Agency (l) Allotment Serial Number (m) Fiscal Station Number (n) Unit Identification Code (o) Curr.Bal. Change-by-Appn. (p) Curr.Month Change Balance (q) GLAC Balances-Curr. Bal. and Curr. Mo. changes (r) Totals | <p>(2) PCN AVK-902</p> <ul style="list-style-type: none"> (a) Title of Report (b) Date Prepared (c) Report Date (d) Department (e) Fiscal Year (f) Basic Symbol (g) Limitation (h) Prior Year (i) Operating Agency (j) Allotment Serial Number (k) Fiscal Station Number (l) Material Category (m) Supply Division (n) GLAC (o) Curr.Bal.Change by Appn. (p) Curr.Month Change Balance. (q) GLAC Balances-Cur. Bal. and Curr No. changes. (r) Totals |
|--|--|
- (3) PCN AVX-903
- (a) Title of Report
 - (b) Date Prepared
 - (c) Report Date
 - (d) Department
 - (e) Fiscal Year
 - (f) Basic symbol
 - (g) Limitation
 - (h) Prior Year
 - (i) operating Agency
 - (j) Allotment Serial Number
 - (k) Fiscal Station Number
 - (l) Control Total
 - (m) Record Total.
 - (n) GLAC
 - (o) D/C Indicator
 - (p) Curr. Bal
 - (q) Trial Balance Number
 - (r) Total Number of Appn
 - (s) FSN

(t) Date (Mo, Yr)
(u) Appn Totals
(v) Totals

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f. Special instructions: General Ledger transaction tapes will be maintained until written authorization or disposition by the FAO is received. These tapes will be kept until audits have been completed by the DODIG and DOV clearance has been received from GAO at Defense Finance and Accounting Service Indianapolis Center (DFAS-IN).

12-12. General Ledger Inquiry

a. References:

- (1) Program PSUAVK.
- (2) Product Control Number AVK-500,
- (3) Applicable directives: AR 37-1

b. Description and purpose of report: This report furnishes all detail transactions posted to a general ledger account for a specified period when an inquiry is processed.

c. Preparation criteria:

(1) Time criteria:

- (a) Frequency: As Required.
- (b) Due date: As needed.
- (c) Retention: Will be destroyed on completion of action that required the special listing.

(2) Output medium: Microfiche.

d. Action required:

(1) Validation requirements: Balance to current month data recorded in the general ledger for the periods requested.

(2) Procedures for use:

(a) This report provides the detail transactions data needed to correct coding of transactions, analyze certain general ledger accounts when required for management action, and provide information needed to prepare narrative analysis-type reports. These procedures can also be used to provide information, when requested, for Internal Review Staffs, DODIG, and GAO*

(b) Special requirements must be met before this report will be prepared. Requests for General Ledger Inquiry require preparation and submission of a record images described in chapters 11 and 14. These record images will be sent to data processing with a memorandum that will, as a minimum, cite the following data:

- 1 The months and year of the general ledger transaction tapes to be researched.
- 2 The specific general ledger accounts for which detailed data are required.
- 3 Date that the printout is required.
- 4 Funded or unfunded designation, when applicable.

(c) Requests for General Ledger Inquiry will be made well in advance of the required date to facilitate scheduling of computer time.

(3) Disposition instructions: Destroy after final action is completed (e.g., management requirements are completed, DODIG and GAO findings have been reviewed, and final corrective action completed).

e. Report format:

(1) Data elements:

- (a) General ledger.
- (b) General ledger account.
- (c) General ledger account suffix.
- (d) MAT\CAT.
- (e) Supply division.
- (f) Funded/unfunded.
- (g) TA,
- (h) Complete accounting classification.
- (i) APC.
- (j) RIC.
- (k) DIC.
- (l) History code.
- (m) FIA code.
- (n) Document reference number.
- (o) Subledger.
- (p) Julian date.
- (q) Amount.
- (r) Level indicator.

(2) Sequence and controls (major to minor):

- (a) Total.
- (b) Ledger.
- (c) General ledger account.
- (d) General ledger account suffix.
- (e) MAT CAT.
- (f) Supply division.

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12-13. Stock Fund Monthly UDO/AP/Inventories In Transit Status.

a. References:

- (1) Program PKGAVK.
- (2) Product Control Number AVK-252.
- (3) Applicable directives: AR 37-1

b. Description and purpose of report:

(1) This report provides the FAO with the status of undelivered orders, accounts payable, unpaid obligations, unpaid undelivered orders, and the flagged in-transit items, as applicable, for each open requisition. In addition, the report contains cumulative obligations, accruals, and disbursements in summary form for each open requisition.

(2) The UDO/AP/INV INT listing will be reviewed to ascertain that all automatic and manual reconciliation, followup, and writeoff actions are being performed.

(3) Each error or discrepancy detected must be analyzed to determine the necessary corrections required.

c. Preparation criteria:

(1) Time criteria:

(a) Frequency: As required.

(b) Due date: After completion of monthly processing and before beginning any processing for the following month.

(c) Retention: Keep in the FAO for 1 year and then transfer to records holding.

(2) Output medium: Microfiche.

d. Action required:

(1) Validation requirements:

(a) Accounts payable must equal the sum of the accruals less disbursements plus in-transit amount and must also balance to GLAC 2111/2113.

(b) Paid in-transit amount must equal the balance in GLAC 1580.

(c) Undelivered orders must equal obligations minus accruals minus prepaid in-transit amounts and must also agree with RCS CSCFA-218 (Status of Approved Resources), section 2.

(d) Unliquidated obligations must equal obligations minus disbursements and must also agree with RCS CSCFA-218, section 2.

(2) Procedures for use:

(a) Listings will be reviewed as shown in b(2) above.

(b) When the review indicates erroneous conditions, appropriate action will be initiated by the FAO to process corrections or to request corrective action from the applicable supply section.

(3) Disposition instructions: Keep in the FAO for 1 year and then transfer to records holding.

e. Report format:

(1) Data elements:

- (a) Document number.
- (b) Fund code.
- (c) Supply division.
- (d) RIC.
- (e) FSN.
- (f) Unit of issue.
- (g) unit price.
- (h) Signal code.
- (i) DIC.
- (j) Date.
- (k) Quantity.
- (l) Amount.

- 1 Obligations.
- 2 Accounts payable.
- 3 Disbursements.

(n) Amount.

- 1 Undelivered orders.
- 2 Accounts payable.
- 3 Inventory in transit.

(o) Amount.

- 1 Unpaid obligation.
- 2 Unpaid undelivered orders.

(p) Dollar flag. D = dollar accounting.

(q) FR flag. F = final receipt.

(r) FB flag. F = final bill or disbursement.

(2) Sequence and controls (minor to major):

- (a) Obligations.
- (b) Accounts payable.
- (c) Disbursements
- (d) Document number.

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12-14. Financial Correspondence Exceptions on FAF and FAR Records and N5 Images

a. References:

- (1) Program PJ5AVK.
- (2) Product Control Number AVK-200
- (3) Applicable directives: (a) AR 37-1.
(b) AR 37-111

b. Description and purpose of report: This listing is prepared at month end. It summarizes and lists all discrepancies in current correspondence actions (i.e., FAC, FAE, FAF, FAR, and FAS) that are related to the Commissary accounts payable, inventories in transit, and other billing allowances and adjustments. Its purpose is to identify those exceptions requiring corrective or followup actions.

c. Preparation criteria:

- (1) Time criteria:
 - (a) Frequency: Monthly.
 - (b) Due date: After completion of monthly financial statements.
 - (c) Retention: 1 year.
- (2) Output medium: Microfiche.

d. Action required:

- (1) Validation requirements: None.
- (2) Procedures for use: During the process of updating the correspondence file with current month transactions, an exception listing entitled "Financial Correspondence Exceptions on FAE and FAR Records XX\XXX\XX" will be prepared when any of the following conditions exist:
 - (a) Action date of FAR/FAS does not agree with action date of FAE/FAF. (AR 37-1 changes this so all replies will print as exceptions.)
 - (b) FC of FAR/FAS does not agree with FC of FAE/FAF.
 - (c) Status code of FAR/FAS is not an acceptable reply to the advice code of FAE/FAF. A History Inquiry Record Image N5 (codes 02 and 03) will be automatically prepared for research purposes. Acceptable conditions are shown in the following figure.

FAE/FAR Advice Status Code Correlation

FAE/FAR		FAE/FAR Status Codes		
<u>Request Advice Codes</u>	<u>Request Denied</u>	<u>Request Granted1</u>	<u>Advisory Status2</u>	<u>Advisory Status3</u>
11	AA, AH, AI, AK	CA	DF, DI	EA, EF,
12	AB, AC, AH, AK	CA	DF, DH, DI	EA, EL,
13	AC, AH,	CA	DC, DF, DI, DJ	EA, EL,
14	AA, AH, AI, AK	CA	DF, DI, DJ,	EA, EL,
15	AA, AH, AK,	CA	DF, DI, DK,	EA, EL,
17	AH, AK, AO	CA	DF, DI,	EA, EI,
18	AF, AH	CA	DF, DI,	EA, EI,
19	AH, AK	CA	DF, DI	EA, EG,
20	AH, AI, AK	CA	DF, DI	EA, EF, EL
21	AG, AH, AK,	CA	DF, DI,	EA, EI, EL EM
23	AG, AH, AK,	M	DF, DH, DI,	EA, EI, EL
24	AG, AH, AK	CA	DF, DI,	EA, EI, EL

Figure 12-2

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FAE/FAR Advice Status Code Correlation

FAE/FAR		FAE/FAR Status Codes		
<u>Request Advice Codes</u>	<u>Request Denied</u>	<u>Request Granted¹</u>	<u>Advisory Status²</u>	<u>Advisory Status³</u>
26	AG, AH, AI, AJ, AK	CA	DI	EA, EL
34		CA	DC, DD, DF, DH, DI	EA, EI,
41	AH	CA	DD, DF, DI,	EA
51	See Note 4.			
52	AG, AH, AI, AK	CA	DD, DH, DI	EA, EL
55	AA, AI, AK	CA	DI	EA

1 Includes material disposition advice, if applicable.

2 No additional action required.

3 Additional action required by office billed,

4 Upon receipt, billing office will reverse interfund charge or credit and
rebill the designated bill-to activity under noninterfund procedures.

Figure 12-2--continued

The FAO will analyze the listing and make necessary corrections to clear the record. Depending on the status code of the FAR FAS, the only correction required may be to correct the fund code action date. In other cases, it may be necessary to initiate a letter to the national inventory control point (NICP) in order to obtain the necessary adjustment.

(3) Disposition instructions: Destroy after 1 year.

e. Report format:

(1) Data elements:

- (a) DOC ID. Document Identifier.
- (b) SIG CD. Signal Code.
- (c) FC. Fund Code.
- (d) ADV CD. Advice Code.
- (e) ACT DATE. Action Date.
- (f) SUF. Suffix.
- (g) FEDERAL STOCK NUMBER. Self-explanatory.
- (h) SUPPL ADDRESS. Self-explanatory.
- (i) BILL NO. Self-explanatory.
- (j) ROUT ID. Routing Identifier.
- (k) MEDIA. Self-explanatory.
- (l) DOCUMENT NUMBER. Self-explanatory.
- (m) UI. Unit of Issue.
- (n) QUANT. Quantity.
- (o) FLAG. Self-explanatory.
- (p) CYCLE DATE. Self-explanatory.
- (q) LEDG CODE. Self-explanatory.

(2) Sequence and controls: To be published.

12-15. Three Month Followup on Army Commissary Resale Accounts Payable \$5,000 and Over

a. References:

- (1) Program PKDAVK.
- (2) Produce Control Number AVK-203.
- (3) Applicable directives: AR 37-1

b. Description and purpose of report: A listing of accounts payable 90 days or older for which a second followup (FAF) has been sent to the supplier. The purpose of the listing is to keep management informed as to the status of delinquent billings,

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c. Preparation criteria:

(1) Time criteria:

- (a) Frequency: Monthly.
- (b) Due date: After completion of monthly financial reports.
- (c) Retention: 2 years.

(2) Output medium: Microfiche.

d. Action required:

(1) Validation requirements: Verify that status has not been received from the supplier indicating action required or to be taken.

(2) Procedures for use: If status has already been received, stop transmission of the FAF. On all others, send the followup to the supplier.

(3) Disposition instructions: If records have been audited, destroy. If not, return to records holding after 2 years.

e. Report format:

(1) Data elements:

- (a) Three Month Followup SF \$5,000 and Over.
- (b) DOC ID. Document Identifier Code.
- (c) DOC NO. Document Number.
- (d) MC. Fund/Supply Division Code (Materiel Category).
- (e) RIC. Routing Identifier Code.
- (f) FSN. Federal Stock Number.
- (g) UI. Unit of Issue.
- (h) UP. Unit Price.
- (i) O/QTY. Obligation Quantity.
- (j) O/AMT. Obligation Amount.
- (k) A/Q. Accrual Quantity.
- (l) A/A. Accrual Amount.
- (m) D/QTY. Disbursement Quantity.
- (n) D/AMT. Disbursement Amount.
- (o) Each minor will print out:

Amount Requiring Disposition	ACC XXXX	DISB XXXX
------------------------------	-------------	--------------

(2) Sequence: Data will be in the following sequence (Major to Minor):

- (a). RIC.
- (b) MAT CAT.
- (c) Document number.

(3) Controls (major to minor):

- (a) Grand total.
- (b) RIC (eject).

(c) MAT CAT.

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12-16. Local Purchase Accounts Payable Writeoff, Commissary Resale Accounts Payable Writeoff, and Stock Fund Accounts Payable \$5,000 and Over, FAE and FAF Cards.

a. References:

- (1) Program PKDAVK.
- (2) Product Control Number AVK-206 and AVK209.
- (3) Applicable directives: AR 37-1

b. Description and purpose of report: These reports provide the FAO and the Commissary Regional managers with--

(1) A listing of those accounts payable writeoff adjustments developed during the monthend age and followup analysis (transactions 5 months old).

(2) A listing of those accounts payable of \$5,000 and over that are outstanding for 150 days (5 months old).

(3) A listing of local purchase accounts payable outstanding for 60 days,

c . Preparation criteria:

(1) Time criteria:

- (a) Frequency: Monthly.
- (b) Due date: After completion of monthly financial reports.
- (c) Retention: FAO copy is retained two years, then transferred to records holding area until retired.

(2) Output medium: Microfiche.

d. Action required:

(1) Validation requirements:

(a) Dollar amounts and other data on the Commissary Resale Accounts Payable Writeoff and Commissary Resale Accounts Payable \$5,000 and Over listings can be validated against the UDO AP INV Status Report.

(b) Local Purchase Accounts Payable Followup listing will be verified by the accounting division against the transactions in the files of the commercial accounts section.

(2) Procedures for use:

(a) Accounting division will be responsible for initiation of correspondence, followups, and all action necessary in connection with Accounts Payable Writeoff and Accounts Payable \$5,000 and Over listings.

(b) Commercial accounts section will be responsible for initiation of correspondence to vendors for submission of invoices.

(c) The general ledger entries for writeoffs of accounts payable and the corresponding obligations will be as follows:

Debit 2111/2113--Accounts Payable
Credit 7293.00--Other Losses-Other Losses-CY
Credit 7400.00--Prior Period Adjustments
Debit 4821.20--Undelivered Orders-Without Advances Funded
Debit 4822.20--Undelivered Orders-With Advance Funded
Credit 4614.22--Uncommitted/Unobligated Allotment-Funded-CP-CR-OA Authority Rec'd but not distributed

(d) When billings are received for accounts payable that have been written off, the accounts payable and corresponding obligation will be re-established against current year funds with the following general ledger effect.

Debit 7293.00--Other Losses-Other Losses-CY
Debit 7400.00--Prior Year Adjustments
Credit 2111/2113--Accounts Payable
Debit 4614.22--Uncommitted/Unobligated Allotment-Funded-CP-CR-OA Authority Rec'd but not distributed
Credit 4821.20--Undelivered Orders-Without Advances -
Funded
Credit 4822.20--Undelivered Orders-With-Advances-Funded

(e) If a writeoff would create a credit to accounts payable, the writeoff will appear on the writeoff listing; however, the writeoff will not create a deobligation or deaccrual. Instead, the item will be flagged by PPD with "CANNOT WRITE OFF, CAUSE CREDIT ACCTS PAYABLE." The FAO will review this item to determine cause and take necessary action to clear the UDO/AP record and followup file. If additional information is needed from history, a history inquiry card will be entered into the next inquiry cycle.

(f) FAE and FAF cards should be reviewed and sent to the NICP, as appropriate.

(3) Disposition instructions: Destroy after 2 years or if records have not been audited by DODIG transfer to records holding until completion of audit.

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g. Report format:

(1) Data elements:

(a) Commissary Resale ACCT PAY--1.

- 1 Stock Fund Accounts Payable Writeoff, as of
- 2 DOC NO. Document Number.
- 3 MC. Fund/Supply Division Code (Materiel Category).
- 4 F. Final Indicator
- 5 S. Suffix.
- 6 RIC. Routing Identifier Code.
- 7 FSN. Federal Stock Number.
- 8 UI. Unit of Issue.
- 9 UP. Unit Price.
- 10 O/PTY. Obligation Quantity.
- 11 O/AMT. Obligation Amount.
- 12 A/PTY. Accrual Quantity.
- 13 A/AMT. Accrual Amount.
- 14 D/PTY. Disbursement Quantity.
- 15 D/AMT. Disbursement Amount.
- 16 Amount to be written off (Accrual Amount).

(b) Commissary Resale ACCT PAY--2.

- 1 Commissary Resale Accounts Payable \$5,000 and Over, as of
- 2 DOC NO. Document Number.
- 3 MC. Fund/Supply Division Code (Materiel Category),
- 4 F. Final Indicator.
- 5 S. Suffix.
- 6 RIC. Routing Identifier Code.
- 7 FSN. Federal Stock Number.
- 8 UI. Unit of Issue.
- 9 UP. Unit Price.
- 10 O/PTY. Obligation Quantity.
- 11 O/AMT. Obligation Amount.
- 12 A/PTY. Accrual Quantity.
- 13 A/AMT. Accrual Amount.
- 14 D/PTY. Disbursement Quantity.
- 15 D/AMT. Disbursement Amount.
- 16 Amount requiring disposition (Accrual Amount).

(c) Commissary Resale ACCT PAY--3.

- 1 Local Purchase Accounts Payable Followup.
- 2 DOC NO. Document Number.
- 3 MC. Fund/Supply Division Code (Materiel Category).
- 4 F. Final Indicator.
- 5 S. Suffix.
- 6 RIC. Routing Identifier Code.
- 7 FSN. Federal Stock Number.
- 8 UI. Unit of Issue.
- 9 UP. Unit Price.
- 10 O/PTY. Obligation Quantity.
- 11 O/AMT. Obligation Amount.

12 A/QTY. Accrual Quantity.
13 A/AMT, Accrual Amount.
14 D/QTY. Disbursement Quantity.
15 D/AMT, Disbursement Amount.
16 AP BAL. Accounts Payable Balance,

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(d) Variable entries. The data not covered above vary per the nature and volume of activity recorded in the system and depends on installation requirements. The following actions will be taken.

1 As a minimum, initial followup action will be taken when accounts payable items have been outstanding for 60 days. The aging process will be performed at the end of each month after final monthend updating of the Undelivered Orders/Accounts Payable file using the following time frames and conditions:

A Transactions with a line item value of less than \$25 do not require followup action but will be written off when the transaction becomes 5 months (150 days) old.

b For transactions with a line item value of \$25 to \$5,000, a request for billing (FAE/advice code 034) will be submitted to the supply source when the transaction has been outstanding for 60 days. If a reply (FAR) is not received within 30 days, a followup (FAF) will be transmitted. In the event no response to the followup is received within 60 days, the transaction will be written off. A Stock Fund Accounts Payable Writeoff listing will be prepared and sent to the FAO to support these entries.

c The same procedure as outlined in (b) above will be followed for items valued at over \$5,000 except that they will not be written off after 5 months. The Stock Fund Account Payable \$5,000 and Over listing along with the shipping documents and other applicable documentation will be sent to the supervisory accounts office for further disposition instructions.

2 Local purchase accounts payable that have been outstanding for 60 days will be aged and shown on the Stock Fund Local Purchase Accounts Payable Followup listing.

(2) Sequence (Major to Minor) and controls:

Listing: Commissary Resale ACCT PAY--1
Sequence: Fund/Supply Division Code, Document Reference Number
Controls: Minor: Materiel Category
Overall: Grand Total
Eject: Materiel Category

Listing: Commissary Resale ACCT PAY--2
Sequence: Routing Identifier Code, Fund/Supply Division Code, Document Reference Number
Controls: Minor: Materiel Category
Minor: Routing Identifier
Overall: Grand Total
Eject: Routing Identifier

Listing: Commissary Resale ACCT PAY--3
Sequence: Purchase Order Number, Document Reference Number
Controls: Minor: Purchase Order Number
Overall: Grand Total

12-17. Inventory-in-Transit Age Analysis, Inventory-in-Transit for Exceptions/Age Over 150 Days

a. References:

- (1) Program PKDAVK.
- (2) Product Control Numbers AVK-212 and AVK-218.
- (3) Applicable directives: AR 37-1

b. Description and purpose of report: These reports provide financial data to the FAO and the Commissary Regional Office on Inventories In transit 60 to 150 days for analysis; and inventories-in-transit over 150 days for writeoff.

c. Preparation criteria:

(1) Time criteria:

- (a) Frequency: Monthly.
- (b) Due date: After monthly financial statements have been completed.
- (c) Retention: 2 years.

(2) Output medium: Microfiche.

d. Action required:

(1) Validation requirements: The listings can be compared to similar dollar amounts on the Commissary Resale monthly UDO/AP/Inventory In Transit Status Listing.

(2) Procedures for use:

(a) The FAO will file one copy of the report in suspense for reference purposes pending return of the annotated original from the Commissary Region manager.

(b) The FAO will furnish the original and one copy to the Commissary Region for verification to ensure that the items are valid dues-in and that necessary supply status followup actions have been taken with the supply source.

The original, annotated with actions taken and the supply/shipment status, will be returned to the FAO prior to the next monthly cycle.

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(c) The following action will be taken on completion of the review:

1 Should the review reveal that an item has been received, the category manager will research the supply records to determine the reason for nonliquidation of the undelivered order and will process necessary documentation to clear the financial records. In this connection, verification of the MAT CAT and document number may disclose the discrepancy.

2 Should the review reveal that an item has a depot warehouse refusal or back order with an estimated release date 60 days beyond the current date, the report will be annotated accordingly.

3 Should the review reveal that an item has been shipped for 30 days but has not been received, immediate action will be taken to clear the financial records and record a loss incoming shipment.

4 Should the review determine an item is due in, appropriate personnel will ensure that followup is made in approximately 30 days.

5 For all items remaining on the UDO/AP record over 150 days, supporting data processing center will furnish the FAO a listing entitled "Inventory in Transit--Over 150 days Old." This listing will be used for preparation of writeoff of those items for which adequate responses from the supply source have not been received. One copy will be filed in the FAO suspense and the original and one copy furnished to the appropriate personnel. The original, annotated with actions taken and the supply/shipment status, will be returned to the FAO prior to the next monthly cycle. The appropriate personnel will make final review to determine if items should be written off. If current supply or shipment status has been received, the listing will be annotated accordingly. If no response or status has been received for at least two followups, the item will be written off. To accomplish the writeoff and clear the due-in files, the appropriate personnel will prepare a requisition cancellation and annotate the listing accordingly. The FAO will prepare a writeoff transaction to clear accounts payable as follows:

Debit 7293.00--Other Losses-Other Losses-CY
Credit 7400.00--Prior Period Adjustments
Credit 21XX--Accounts Payable

In addition, a history research card will be prepared by the FAO to obtain the supply followup actions necessary to support the writeoff.

6 Items received subsequent to this writeoff will be processed by appropriate personnel as a receipt not due in.

This transaction will then be cleared by reversing the writeoff transaction. Note: The writeoff transaction kept in the current month cumulative file. when matched with the receipt not due in, will create the writeoff reversal automatically.

1 All inventory-in-transit writeoffs including writeoff reversals will be furnished to the FAO on the Commissary Resale Inventory In Transit Writeoff as of XXXX listing. The original listing will be filed for audit and research purposes in the FAO and one copy will be sent to supply.

(3) Disposition instructions: Will be destroyed after 2 years or audit by DODIG, whichever is later.

e. Report format:

(1) Data elements:

(a) Inventory-in-Transit Age Analysis.

(b) Inventory in Transit for Exceptions/Age Over 150\Days.

(2) Sequence and controls: To be published.

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(3) Disposition instructions: Will be destroyed after 2 years or audit by DODIG, whichever is later.

e. Report format:

(1) Data elements:

- (a) Inventory-in-Transit Age Analysis.
- (b) Inventory in Transit for Exceptions/Age Over 150\Days.

(2) Sequence and controls: To be published.

12-18. Status other billing allowances.

a. References:

- (1) Program PKDAVK.
- (2) Product Control Number PCN AVK-215.
- (3) Applicable directives: AR 37-1

b. Description/purpose of report: Provides all managers with the status of billing allowances that have been requested.

c. Preparation criteria:

(1) Time criteria:

- (a) Frequency: Monthly.
- (b) Due date: After monthly financial statements are completed.
- (c) Retention: 2 years in FAO.

(2) Output medium: Microfiche.

d. Action required:

- (1) Validation requirements: None.
- (2) Procedures for use: See AR 37-1.
- (3) Disposition instructions: Destroy after 2 years or audit by DODIG whichever is later.

e. Report format:

- (1) DOC No.: Document Number.
- (2) MC: Media of Communication.
- (3) F: Fund Code.
- (4) s: S u f f i x .
- (5) RIC: Routing Identifier Code.
- (6) FSN: Federal Stock Number.
- (7) UI: Unit of Issue.
- (8) Qty: Quantity.
- (9) ADV CD: Advice Code.
- (10) ACT DAT: Action Date.
- (11) FAR: Reply to Customer Request for Billing Adjustment/Allowances.

- (12) Bill number: Bill number.
- (13) Status code: Status code.
- (14) ACT DAT: Action date.
- (15) FAF: Followup if no reply to FAE.
- (16) FAS: Response to FAF followup.
- (17) Flag.
- (18) Age.

f. Sequence and controls (Major to Minor):

- (1) Supply Division.
- (2) Document Number.
- (3) Eject: Supply Division.

12-19. Statement 7-Monthly Management Report (RCS DD-COMP (M) 1302) and input records

a. References:

- (1) Program PMVAVK.
- (2) Product Control Number AVK-284.
- (3) Applicable directive: AR 37-1.

b. Description/purpose of report: This report is designed to measure actual performance against planned programs. It provides statistical data for monitoring Commissary Resale operations and for preparing management reviews, briefings, and progress reports for stock fund operations worldwide. The report shows financial data for each material category.

c. Preparation criteria:

(1) Time criteria:

(a) Frequency: Monthly.

(b) Due date: The report must be prepared, verified, and dispatched to reach the servicing accounts office before 1200 of the eighth workday of the following month.

(c) Retention: FAO copy is retained two years, then transferred to records holding area until retired.

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(2) Output medium: Hardcopy.

d. Action required:

(1) Validation requirements: Actual data must agree with similar data included in other stock fund statements and reports.

(2) Procedures for use:

(a) Source of data: AXUAVK 04 (General Ledger) file, the Commissary Resale General Ledger and input records are detailed as follows:

Line: A. Demands-Cumulative (Actual). Source of data: Current month and fiscal year to date totals of GLAC 5100.10 and 5100.20.

1 Demands-Cumulative (Estimated). Source of data: Input by "XX1" records into monthly cycle.

2 Demands-Current Month. Source of data: Current month balance of GLAC 5100.10 and 5100.20.

Line: B. Gross Issues-Cumulative. Source of data: Same as A.

1 Gross Issues-Current Month. Source of data: Current month balance of GLAC 5100.10 and 5100.20.

Line C. Unfilled Customer Orders-Cumulative. Source of data: Blank, no provision in STANFINS for DECA.

1 Unfilled Customer Orders, *I October. Source of data: Blank, no provision in STANFINS for DECA.

Line: D. Material Returns Credits Applied. Source of data: Obsolete. (GLAC 7291.06 was deleted in ICP 46-01.)

Line: E. Net Reimbursable Issues--Cumulative (Actual). Source of data: Current month and fiscal year to date balance of 5100.10 and 5100.20, less current month and fiscal year to date balances of 7291.01.

1 Net Reimbursable Issues--Cumulative (estimated). Source of data: Input by "XX1" records into monthly cycle.

2 Net Reimbursable Issues--Current Month. Source of data: Current month balance of 5100.10 and 5100.20, less current month balance of 7291.01.

Line: F. Purchases at Cost-Cumulative: Source of data: Current month and fiscal year to date balances of GLAC 1529.C2 and 1529.C3.

Line: G. Purchases at Standard-Cumulative (Actual). Source of data: Current month and fiscal year to date balances of GLACS 1529.B2, 1529.B3, 1529.B4, 1529.B5 and 1529.B6.

1 Purchases at Standard-Cumulative (Estimated). Source of data: Input by "XX1" records into monthly cycle.

2. Purchases at Standard-Other (FY-Cumulative). Source of data: Blank.

3 Purchases at Standard-DLA (FY-Cumulative). Source of data: Current month and fiscal year to date balances of GLACS 1529.B2, 1529.B3, 1529.B4, 1529.B5 and 1529.B6.

Line H. Obligations Cumulative-Actual, Source of data: Current month and fiscal year to date balances of GLACs 4811.00, 4812.00, 4821.20, 4822.20, 4910.00, 4922.20, 4931.OT, 4932.00, 4943.2T and 4942.20.

1 Obligations Cumulative (Estimated). Source of data: Input by "XX1" records into monthly cycle.

2 Obligations Current Month. Source of data: Current month balances of 4811.00, 4812.00, 4821.20 + 4822.20 + 4910.00, 4922.20 + 4931.OT, 4932.00, 4942.20, 4943.2T

Line I. Obligations Replenishment-Cumulative (Actual). Source of data: Same as H.

Line J. Obligations War Reserve-Cumulative (Actual). Source of data:

Line K. Obligation Inventory Augmentation-Cumulative (Actual). Source of data:

Line L. Unobligated Commitments. Source of data: Blank.

1. Unobligated Commitments-Peace. Source of data: Blank.

2. Unobligated Commitments-Provisioning. Source of data: Blank.

Line M. Inventories-Stock on Hand. Source of data: Current year inception, current month, and fiscal year to date balances of GLACs 1521.31 + 1521.32 + 1521.33 + 1521.34 + 1521.35

Line N. Other Inventories. Source of data: Obsolete. (GLAC 1521.36 was deleted in ICP 46-01.)

Line P. Inventories in Transit. Source of data: Current year inception, current month, and fiscal year to date balances of GLAC 1521.20.

Line Q. Total Inventories. Source of data: Lines M, N, and P.

Line R. Material returns from Customer without Credit-Cumulative, Source of data: Blank.

1 Material Returns from Customer for Credit. Source of data: Blank.

Line S. Transfers to DRMS-Cumulative. Source of data: Obsolete. (GLACs 7291.11 and 7291.12 were deleted in ICP 46-01.)

Line T. Material Returns to Supplier-Cumulative. Source of data: Blank.

Line U. Material on Order from Procurement. Source of data: Current year inception, current month, and fiscal year to date balances of GLAC 4821.20 + 4822.20.

Line V. Cash on Hand (actual). Source of data: Current year inception, current month, and fiscal year to date balances of GLACS 1011.1T, + 1013.1P + 1013.1T + 1014.3T less 1012.1T + 1015.3T.

1. Cash on Hand (Estimated). Source of data: Input by "XX1" Cards into monthly cycle.

Line W. Collections-Cumulative. Source of data: Current month and fiscal year to date balances of GLACS 1011.1T + 1014.3T.

Line X. Disbursements-Cumulative. Source of data: Current month and fiscal year to date balance of GLAC 4941.3T + 4942.20 (or 1012.1T + 1015.3T).

Line Y. Accounts Receivable. Source of data: Current year inception, current month, and fiscal year to date balances of GLACS 1311.00 + 1313.00 + 1320.01 + 1320.02 + 1320.03 + 1320.04.

Line Z. Accounts Payable. Source of data: Current year Inception, current month, and fiscal year to date balances of GLACs 2111.00 + 2113.00.

e. Report Format: Format of Statement 7 is presented for each material category. Paragraph 2(a) above gives the source of data.

Line Number	Description	MC X	Total Amount
A	Demands-Cumulative (Actual)	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1	Demands-Cumulative (Est)	XXXXXXXXXXXXX	XXXXXXXXXXXXX
2	Demands-Current-Month	XXXXXXXXXXXXX	XXXXXXXXXXXXX
B	Gross Issues-Cumulative	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1	Gross Issues-Current Month	XXXXXXXXXXXXX	XXXXXXXXXXXXX
C	Unfilled Customer Orders, Cum	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1	Unfilled Customer Orders, 1 Oct	XXXXXXXXXXXXX	XXXXXXXXXXXXX
D	Material Returns Credit Applied	XXXXXXXXXXXXX	XXXXXXXXXXXXX
E	Net Reimb Issues-Cum (Act)	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1	New Reimb Issues-Cum (Est)	XXXXXXXXXXXXX	XXXXXXXXXXXXX
2	Net Reimb Issues-Cur Month	XXXXXXXXXXXXX	XXXXXXXXXXXXX
F	Purchases at Cost-Cum	XXXXXXXXXXXXX	XXXXXXXXXXXXX
G	Purchases at Standard-Cum (Act)	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1	Purchases at Standard-Cum (Est)	XXXXXXXXXXXXX	XXXXXXXXXXXXX
2	Purchases at Std-Other (FY-Cum)	XXXXXXXXXXXXX	XXXXXXXXXXXXX
3	Purchases at Std-DLA (FY-Cum)	XXXXXXXXXXXXX	XXXXXXXXXXXXX
H	Obligations Cumulative (Act)	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1	Obligations Cumulative (Est)	XXXXXXXXXXXXX	XXXXXXXXXXXXX
2	Obligations Current-Month	XXXXXXXXXXXXX	XXXXXXXXXXXXX
I	Obligations Replish-Cum (Act)	XXXXXXXXXXXXX	XXXXXXXXXXXXX
J	Obligations War Reserve-Cum (Act)	XXXXXXXXXXXXX	XXXXXXXXXXXXX
K	Obligations Inv-Aug-Cum (Act)	XXXXXXXXXXXXX	XXXXXXXXXXXXX
L	Unobligated Commitments	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1	Unobligated Commitments-Peace	XXXXXXXXXXXXX	XXXXXXXXXXXXX
2	Unobligated Commitments-Prov	XXXXXXXXXXXXX	XXXXXXXXXXXXX
M	Inventories-Stock on Hand	XXXXXXXXXXXXX	XXXXXXXXXXXXX
N	Other Inventories	XXXXXXXXXXXXX	XXXXXXXXXXXXX
P	Inventories In Transit	XXXXXXXXXXXXX	XXXXXXXXXXXXX
Q	Total Inventories	XXXXXXXXXXXXX	XXXXXXXXXXXXX
R	Mat Ret Fr Cust Wo Credit-Cum	XXXXXXXXXXXXX	XXXXXXXXXXXXX
1	Mat Ret Fr Cust Fr Credit	XXXXXXXXXXXXX	XXXXXXXXXXXXX
S	Transfers to DRMS-Cum	XXXXXXXXXXXXX	XXXXXXXXXXXXX
T	Mat Returns to Supplier-Cum	XXXXXXXXXXXXX	XXXXXXXXXXXXX
U	Mat on Order Fm Procurement	XXXXXXXXXXXXX	XXXXXXXXXXXXX
V	Cash on Hand (Actual)	NA	XXXXXXXXXXXXX
1	Cash on Hand (Estimated)	NA	XXXXXXXXXXXXX
W	Collections-Cumulative	NA	XXXXXXXXXXXXX
X	Disbursements-Cumulative	NA	XXXXXXXXXXXXX
Y	Accounts Receivable	NA	XXXXXXXXXXXXX
Z	Accounts Payable	NA	XXXXXXXXXXXXX

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12-21. Status of Approved Resources-RCS CSCFA-218 Report with cards

a. References:

- (1) Program PN8-AVK.
- (2) Retrieval Report Code PCN AVK-329.
- (3) Applicable Directives:
 - (a) AR 37-100-XX/DeCA Structure
 - (b) AR 37-1.

b. Description purpose of report: RCS CSCFA-218 report furnishes each activity or MACOM submitting an allotment of approved resources with data that is applicable to obligations and disbursement transaction in each regional commissary office.

c. Preparation Criteria:

(1) Time Criteria:

- (a) Monthly for RCS CSCFA-218, Section 2, Schedule 1.
- (b) Quarterly for RCS CSCFA-218, Section 2, Schedule 3.
- (c) Annually for RCS CSCFA-218, Section 2, Schedule 4.
- (d) Due Date: Due day the sixth (6th) work day following the accounting month.
- (e) Retention: FAO copy is retained for one year, then transferred to records holding area until retired.

(2) Output Medium: Hardcopy and record images.

d. Report Format:

(1) Section 2, Schedule 1.

- (a) AMSCO (AMS Code): AMS code SR2B0000 will be reported in this field.
- (b) Appropriation, Limitation, FSN, ASN, OA, and UIC are generated from the appropriate fields of ledger 04 (AXUAVK file).
- (c) Element of Resource (EOR): Element of resource currently occupies positions 6-9 on the STANFINS ledger 04 (AXUAVK). Determination for SF EOR is based on unit price to determine first and second positions. The third position is based on source of supply, for example:

If RIC = A, B, C, OR W	EOR Is = 26AB
= S or T	= 26BB
= G.	= 26CB
= Other except L	= 26DB
= L. (Local Purchase)	= 26EB

The fourth position "B" indicates General Supplies.

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A further description of EOR can be obtained from AR 37-100-XX.

(d) Programmed. Report under the heading Approved Acquisition Authority FYTD (TRC 1A).

(e) Funds Received. Report under the heading Approved Acquisition Authority, FYTD (TRC 1C). For Army Commissary Resale this will be same as allotment received.

(f) Deobligations. Report under the heading Deobligations (prior FY decreases only, TRC 1D).

(g) Obligations. Report under the heading Obligations-Current Year Less Prior year Deobligations (TRC 1J).

(h) Disbursements. Report under the heading Net Disbursements (TRC 1K).

(1) Memorandum data:

1 Report quarterly underlivered orders (TRC 1S) as to:

- a Inside Government
- b Outside Government

2 Report quarterly accounts payable to:

- a Inside Government
- b Outside Government

3 Report current month disbursements as to:

- a This Station (TRC 1M).
- b By Others (TRC 1L).
- c Interfund (TRC 1N).

(2) Section 2, Schedule 3. Quarterly schedule of obligations and deobligations as to:

(a) Obligations (TRC 1J). Report obligations quarterly by AMS and EOR as to:

- 1 Inside Government
- 2 Outside Government

(b) Deobligations (TRC 1D). Report deobligations (prior year decreases) quarterly by AMS and EOR as to:

- 1 Inside Government
- 2 Outside Government

(3) Section 2, Schedule 4: Report on the schedule annually by AMS and EOR as to:

- (a) Unobligated Funds (TRC ZB).
- (b) Unliquidated Obligations (TRC ZE).

(4) The following report data type codes are assigned to identify financial data on RCS CSCFA-218 report:

- (a) 1A Annual Program
- (b) 1C Funds Received
- (c) 1J Obligations
- (d) 1D Deobligations
- (e) 1K Disbursements
- (f) 37 Civilian End Strength (CMOD)
- (g) 38 Civilian Manmonths (CMOD)
- (h) 1B Commitment Authority
- (i) 1P commitments Outstanding
- (j) 1V Accounts Payable
- (k) 1S Undelivered Orders and Contracts
- (l) 1M Current Month Disbursements-This Station
- (m) 1N Current Month Disbursements-By Others
- (n) 1O Current Month Disbursements-Interfund
- (o) TJ Other Income, SF & CAWF-Current Year
- (p) TK Other Income, SF & CAWF-Prior Year
- (q) CZ Current Month Reimbursements Collected-By Others
- (r) ZE EOP Unliquidated Obligations
- (s) ZB Unobligated Balance
- (t) 17 Advances-Contracts
- (u) 18 Advances-All Other Government
- (v) 19 Advances-All Other Non-Government

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STATUS OF APPROVED RESOURCES RECORD FORMAT

RECORD POSITIONS	FIELD	FIELD TITLE	POSITIONS
1-2	1	Department	2
3	2	Blank (Geographic Code for FHA Only)	1
4	3	Fiscal year	1
5-8	4	Basic Symbol	4
9-12	5	Limitation-(All Applicable Appns).	4
13	6	Program Year (Basic Symbol 0804 & 4090	1
14-15	7	Operating Agency	2
16	8	Reimbursement Designator	1
17-20	9	Allotment Serial Number	4
21-28	10	AMSCO (1st 8 Positions)	8
29-32	11	Element of Resource (EOR)	4
33-37	12	Fiscal Station Number	5
38	13	Within-Government Code (1=with Govt; 2=outside Govt)	1
39	14	Blank	1
40-52	15	Amount/Quantity	13
53-55	16	AMSCO (9th, 10th, & 11th positions)	3
56-61	17	Unit Identity Code (UIC)	6
62-66	18	Functional Cost Account (Part IV Only)	5
67-68	19	Supervisory Accounts Office	2
69	20	Blank	1
70-73	21	Blank	4
74	22	Source of Funding Code--D/F/A (Direct, Funded, Automatic)	1
75	23	Data Source (Report Data Types)	1
76	24	Data Type (Report Data Types)	1
77-79	25	Accounting Date (MMYY)	3
80	26	Blank	1

Figure 12-8

12-22. FS-FL Closed History, Closed History, and Index to Closed History

a. References:

- (1) Program PK9AVK
- (2) Product Control Number: AVK-224
- (3) Applicable directive: AR 340 series.

b. Description/purpose of report: Provides historical listings of all items that have remained in closed history files for a 6-month period and are to be dropped.

c. Preparation criteria:

(1) Time criteria:

(a) Frequency: Monthly.

(b) Due Date: Day after monthly cycles have been completed.

(c) Retention: Keep in FAO for 6 months. Retire to records holding and destroy after records have been audited by DODIG.

(2) Output medium: Micofiche.

d. Action required:

(1) Validation requirements: None.

(2) Procedures for use: Closed History Listing provides a means for locating records that have been closed for 6 months, and that have been dropped from the system files. The listing contains all the detail transition records for each document reference number and will be voluminous. Accordingly, a document reference number index is provided. Both the listing and the index will be maintained in the section normally responsible for research on Commissary exception listings.

(3) Disposition instructions: Keep in FAO for 6 months. Retire to records holding and destroy after records have been audited by DODIG

e. Report format:

(1) Data elements: All records will be listed as originally recorded. It will be necessary to refer to various chapters in the manual to define a specific data element. It will be possible to determine from these various records the reason and date the record was closed.

(2) Sequence and controls:

(a) Sequence: By Document Reference Number derived from the closed history record:

(b) Controls: Document Reference Number.

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12-23. commissary Resale Excess Analysis Listing, WO and 71 record images cards, tab totals

a. References:

- (1) Program PKXAVK.
- (2) PCNAVK 290.
- (3) PKXAVK.
- (4) PCNAVK 293.
- (5) Applicable directives:
 - (a) AR 37-1.
 - (b) AR 725-50.
 - (c) AR 755-1.

b. Purpose of listing: This is a printout of all current records on the Commissary Resale Excess Control File. It provides the FAO with all the necessary information needed to properly analyze and control materiel returns to depot transactions,

(1) Part I will show the total dollar amount of each transaction that has been recorded against a record. The record will appear each month until liquidated.

(2) Part II will show the adjustment transactions that were created by the system and recorded against a record. Only current month adjustments will appear.

(3) Tab totals. Tab totals of transactions at monthend in the file.

c. Preparation criteria: This listing is prepared on a monthly basis and should be kept by FAO until all required actions are completed.

d. procedures for use: When records do not meet predetermined conditions established in the system, messages will appear with the record to assist in FAO analysis. The messages and the required actions for FAO are as follows:

(1) FTZ--NO matching 52R/FD2. Supply must be notified by FAO of these conditions to take proper action. Supply will prepare the document identifier code 52R transaction for submission through their system.

(2) FD2--No matching FTZ/52R. Supply must be notified by FAO of these conditions to take proper action. Supply must prepare the document identifier code 52R transaction for submission through their system.

(3) FD2--Greater than FTZ. The system will accept and record the FD2 transaction and update the proper ledger(s). Record(s) will also appear with the difference shown on the Stock Fund History Analysis Listing for FAO information.

(4) 52R--No matching FD2/FTZ. Supply must be notified by FAO of this condition to take the proper action.

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(5) FD2/FDZ--No matching 52R. Supply must be notified by FAO of this condition to take the proper action. Supply must prepare a document identifier code 52R transaction for submission through their system.

(6) FTZ/52R--No matching FD2. Supply must be notified of this condition so the appropriate action can be taken.

(7) FD2/52R--No matching FTZ. Supply must submit a FTZ or followup to the depot to acquire the FTZ.

(8) 52S Reversed by N2S. This condition will appear when a 52S has been reversed by the system as explained in chapter 2.

T/A 71 created by the system can be identified by constant Block Number "DBS" in record position 4-6. The system will produce record images and a listing of all 71 adjustments. A summary record images will also be produced. FAO will be furnished the record images and the listing for input of the 71 as part of the FAO input for the first cycle following the month the adjustments (71) were prepared by the system.

- f. WO record images should be reviewed and processed as appropriate.
- g. Sequence: Document number.

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OUTPUT RECORD FORMAT

COMMISSARY RESALE FUND EXCESS ANALYSIS

<u>Description</u>	<u>Column</u>	<u>Remarks</u>
Document Identifier Code (DIC)	1-3	Constant "WO" in col 1-2
Block Number	4-6	Constant "DBS"
Advice Code	7-9	
Routing Identifier Code (RIC)	10-12	
Blank	13-40	
Fund Code	41-42	
Division Code	43	
Initialize Code	44	
Quantity	45-49	
Document Number	50-63	
Unit Price	64-70	
Amount	71-80	

Figure 12-9

OUTPUT RECORD FORMAT

COMMISSARY RESALE FUND EXCESS ANALYSIS

Description	Column	Remarks
Document Identifier Code (DIC)	1-3	Constant "FTZ"
Routing Identifier Code (RIC)	4-6	
Media	7	
Federal Stock Number	8-22	
Unit of Issue	23-24	
Quantity	25-29	
Document Number	30-43	
MCC	44	
Supplementary Address	45-50	
Signal Code	51	
Fund Code	52-53	
Blank	54-56	
Materiel Return Code	57-58	
Advice Code	59-61	
Action Date	62-64	
Amount	65-73	Extended value
Unit Price	74-80	

Figure 12-10

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OUTPUT RECORD FORMAT

COMMISSARY RESALE EXCESS ANALYSIS

<u>DESCRIPTION</u>	<u>COLUMN</u>	<u>REMARKS</u>
Type Code	1	Constant “7”
Action Code	2	Constant “1”
Correction Code	3	
Block Number	4-6	Constant “DBF”
General Ledger Number	7	
Debit General Ledger Account	8-13	
Credit General Ledger Account	14-19	
Funded/Unfunded Code	20	
Blank	21-40	
MAT CAT	41	
Supply Division	42	
Blank	43-49	
Document Number	50-63	
Blank	64-70	
Amount	71-80	

(This output is generated automatically at month-end based on analysis of excess returned to depot by comparing 52R, FTZ, and FD2.)

Figure 12-11

Section II

Monthly Output

12-25. Commissary Resale Statement 6, Reimbursable Issues (RCS DD Comp (SA)-1303)

a. References:

- (1) Program PMIAVK
- (2) Product Control Number AVK-299.
- (3) Applicable directives: AR 37-1

b. Description and purpose of report: This statement reports the amount of reimbursable issues (Sales). The statement starts with net actual and forecast sales, by procuring appropriation or fund, and adds the amounts for material returns credits and other allowances; this results in the amount of reimbursable issues (gross).

c. Preparation criteria.

(1) Time criteria:

(a) Frequency: Semi-annual. Set date must be April or October to obtain this report as of 31 March or 30 September.

(b) Due Date: Due in FAO at 1200 of the eighth workday of the following month.

(c) Retention: FAO copy is retained 3 years then transferred to records holding area until retired.

(2) Output medium: Hardcopy.

d. Action requirements:

(1) Validation requirements: Line 8 (Gross Sales) must be equal to General Ledger Account 5100 less 7291.01 and 7291.06 plus the net FYTD change In account 2311.20.

e. Report format:

A Commissary Statement 6 - Reimbursable Issues

- 1 Title of Report
- 2 Division Office
- 3 Branch office
- 4 Date of Report

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B Reimbursable Issues (By Column)

1. Actual Past Year
2. Actual To Date
3. Approved (Current) Operating Budget
4. Proposed (Revised) Operating Budget
5. Estimate Budget Year

c. Line numbers, descriptions, and reimbursement source code.

1. This department
 - 1A. Military Personnel Army *
 - 1B. Operation and Maintenance, Army *
 - 1C. National Guard *
 - 1D. Reserve Personnel *
 - 1E. Operation and Maintenance, Army Reserve *
 - 1F. Army Industrial Fund *
 - 1G. PEMA *
 - 1H. RDTE *
 - 1I. USAREUR Division, SF *
 - 1J. USAEIGHT Division, SF *
 - 1K. USARJ Division, SF *
 - 1L. TRADOC Division, SF *
 - 1M. FORSCOM Division, SF *
 - 1N. USAMC Installation Division, SF *
 - 1O. USAMC Division, AMC *
 - 1P. All Other *
 - 1Q. Total
2. Other Agencies of DOD
 - 2A. Navy *
 - 2B. Air Force *
 - 2C. Marine Corps *
 - 2D. Defense Supply Agency *
 - 2E. Map (002 & 004, Code C) *
 - 2F. Map, All Other *
 - 2G. All Other *
 - 2H. Total
3. Other U.S. Government Agencies
 - 3A. Department of State *
 - 3B. U. S. Coast Guard *
 - 3C. Veterans Administration *
 - 3D. General Services Administration *
 - 3E. Corps of Civilian Engineers *
 - 3F. Health, Education, and Welfare *
 - 3G. Atomic Energy Commission *
 - 3H. All Other *
 - 3J. Total
4. Foreign Military Sales
 - 4A. FSM (Supply Support Arrangement) *
 - 4B. FMS (All Other) *
 - 4C. Total
5. All Other
 - 5A. Commissary Cash Sales *
 - 5B. Other cash sales *

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- 5C. Non-Appropriated Funds *
- 5D. All Other
- 5E. Total
- 6. Total Reimbursable Issues (Net) Sum of 1Q, 2H, 3J, 4C, and 5E.
- 7. Add Sales Credits and Allowances
- 7A. Material Returns Credits Applied, balance in GLAC 7291.06.
- 7B. Allowance Granted for Stock Losses, (AMC SF Div Only)
- 7C. Price Reductions on Sales, balance in GLAC 7291.01.
- 7D. Issues Against Stock Withdrawal Cr. Net Change FYTD GLACs 2311.20 & 3231.06
- 8. Total Gross Sales Sum of lines 6, 7A, 7C, equal to GLAC 5100.

* The following Source Code--Line Item Identification Tables give the RSC applicable to each line. A further explanation of source codes can be obtained from AR 37-100, Chapter 5.

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SOURCE CODE--LINE ITEM IDENTIFICATION

<u>SOURCE CODE</u>	<u>ACCUMULATOR NUMBER</u>	<u>LINE NUMBER</u>	<u>SOURCE CODE</u>	<u>ACCUMULATOR NUMBER</u>	<u>LINE NUMBER</u>
0100	13	IL	0299	17	1P
0100	14	IM	0357	21	2B
0205	17	1P			
0210	02	1A	0408	22	2C
0220	03	1B	0417	20	2A
0225	17	1P	0582	24	2E
0227	17	1P	0583	24	2E
0229	17	1P	0584	24	2E
0230	08	1G	0585	24	2E
0237	17	1P	0586	24	2E
0240	09	1H	0587	24	2E
0250	17	1P	0592	24	2E
0260	04	1C	0680	25	2F
0265	17	1P	0681	25	2F
0270	05	1D	0682	25	2F
0280	06	1E	0683	25	2F
0281	17	1P	0684	25	2F
0282	17	1P	0685	25	2F
0285	17	1P	0686	25	2F
0286	17	1P	0687	25	2F
0292	07	1F	0688	25	2F
0297	17	1P	0690	25	2F
0694	25	2F	0A02	37	3H
0696	41	4B	0869	37	3H
0697	41	4B	0875	34	3F
0742	41	4B	0876	37	3H
0744	41	4B	0889	37	3H
0745	41	4B	0890	37	3H
0750	40	4A	0896	33	3E
0752	41	4B	0897	37	3H
0813	37	3H	0899	37	3H
0814	37	3H	0904	47	5D
0815	37	3H	0905	47	5D
0816	37	3H	0910	47	5D
0818	37	3H	0915	46	5C
0B00	37	3H	0930	45	5B
0B02	37	3H	0932	47	5D
0819	29	3A	0938	47	5D
0820	30	3B	0940	45	5B
0836	31	3C	0945	45	5B
0838	35	3G	0946	45	5B
0843	37	3H	0960	47	5D
0847	32	3D	0970	47	5D
0848	37	3H	0971	47	5D
0859	37	3H	0973	47	5D
0A00	37	3H	0979	44	5A
0A01	37	3H	*0XXX	47	5D

*Any source code not specified.

Figure 12-16

12-26. Commissary Resale (CR) Sales Recapitulations Including the CR Statement 6 Modified

a. Reference:

- (1) Program PM7AVK.
- (2) PCN AVK-301.
 - (a) (APC detail) (level "A").
 - (b) (RSC detail) (level "B").
- (3) Applicable directive: AR 37-1.

b. Description/purpose of reports:

(1) The Commissary Resale Statement 6 Modified is prepared to show the status of reimbursable sales by reimbursement source code within line numbers that are similar to the Statement 6 line numbers (fig 12-15). As an option, sales can be listed within the reimbursement source code by APC.

(2) The Commissary Resale Sales Recapitulation Listings are prepared to show the status of reimbursable sales, and allowances by customer reimbursement source code within supply division within Store Code for management analysis by the Commissary Region. As an option, sales can be listed within the reimbursement source code by APC.

(3) This report is produced quarterly and on an as-required basis to provide sales information for management and budget any purpose.

c. Preparation criteria:

- (1) Time criteria:
 - (a) Frequency: As required.
 - (b) Due date: As needed.
 - (c) Retention: 1 year.
- (2) Output medium: Hardcopy.

d. Action required:

(1) Validation requirements: The report will be verified to the appropriate CR general ledger accounts and other reports, as described for Statement 6 in paragraph 12-25d(1).

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(2) Procedure for use:

(a) The accounting office will request the supporting Data Processing Center (DPC) produce this listing by preparing a memorandum using as subject: "Commissary Resale Recap" requesting the DPC Systems Analyst enter an "A" if a detail listing by APC within reimbursement source code is required, or a "B" if the reimbursement source code detail level is desired.

(b) The reports are generated by work files extracted from the General Ledger 22 (Commissary Resale Basic Reimbursements)a The reports are prepared by extracting Collections. Other Income, Withdrawal Credits Applied, Price Reductions on Sales, Customer Materiel Return Credits Applied, and Gross Sales by APC and Reimbursement Source Code for each MAT CAT and Supply Division and for each Report Line Number.

(c) The line numbers shown on these reports are developed by the computer based on the detail reimbursement source code. These line numbers are similiar but not identical to the Statement 6 line numbers.

(3) Disposition instructions: Destroy after 1 year.

e. Report format: Both listings are included under one report cover sheet.

(1) Data elements:

(a) Commissary Resale Statement 6 Modified.

- 1 Commissary Resale.
- 2 Branch Office (Name, State, ZIP Code).
- 3 Feeder data for RCS CSGLD-1111.
- 4 As of (Date).
- 5 Line numbers (listed only when applicable).
 - a Military Personnel Army.
 - b Operation and Maintenance, Army.
 - c National Guard.
 - d Reserve Personnel.
 - e Cash Sales.
 - f All other.
 - g Total Reimbursable Sales.
 - h Sales Credits and Allowances.
 1. Withdrawal Credit Applied.
 2. Price Reductions.
 3. Customer Credit Applied.

1 Total Gross Sales.

- 6 APC (Note: Detail by APC only with option "A").
- 7 Reimbursable/source (Note: Subtotal with option "A," detail with option "B").
- 8 Collections (not used).
- 9 Other Income (not used).
- 10 Withdrawal Credit Applied (not used).
- 11 Sale Price Reductions (not used).

- 12 Customer Credit Applied (not used).
- 13 Net Sales (excludes Other Income).
- 14 Gross Sales (excludes Other Income).

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(b) Commissary Resale Recapitulation.

- 1 Commissary Resale Recapitulation,
- 2 Branch Office Fort (name, state, ZIP Code).
- 3 MAT CAT (if applicable).
- 4 Feeder data for RCS CSGLD-1111.
- 5 As of (date).
- 6 APC (Note: Detail by APC only with option "A").
- 7 Reimbursement Source (Note: Subtotal with option "A," _____ detail with option "B").
- 8 Collections.
- 9 Other Income.
- 10 Withdrawal Credit Applied.
- 11 Sale Price Reductions.
- 12 Customer Credit Applied.
- 13 Net Sales (excludes Other Income).
- 14 Gross Sales (excludes Other Income).
- 15 Lines.
 - a Total APC. (Note: Only with option "A.")
 - b Total Reimbursement Source.
 - c Total Supply Division.
 - d Total MAT CAT.
 - e Grand Total.

(c) Variable entries: Dollar amounts and data elements not covered above vary, based upon the nature and volume of activity recorded in the system and depend on the installation requirements.

1 Branch Office is obtained from the installation's name in Installation Uniqueness N201-INSTL-NAME and N201-NSTL-ADDR.

2 As of _____ is the period covered by the report (entered by the DPC Systems Analyst).

3 Collections are from General Ledger 22 (Commissary Resale Base Reimbursement) AXU File, (Elements 19 thru 21 plus 25 thru 27).

4 Other Income is from General Ledger 22 (Element 9 plus 10).

5 Withdrawal Credit Applied is from General Ledger 22 (Element 17 plus 18).

6 Sales Price Reduction is from General Ledger 22 (Element 11 plus 12).

7 Customer Credit Applied is from General Ledger 22 (Element 15 plus 16).

8 Net Sales is from General Ledger 22 (Element 7 plus 8, plus 11 thru 18) (11 thru 18 are normally credits).

9 Gross Sales if from General Ledger 22 (Element 7 plus 8) (excludes Other Income).

(2) Sequence and controls:

(a) Sequence (major to minor):

1 Commissary Resale Statement 6 Modified.

- a Line Number.
- b Reimbursement Source Code.
- c APC

2 Commissary Resale Sales Recapitulation.

- a MAT CAT.
- b Reimbursement Source Code.
- c supply Division.
- d APC.

(b) Controls (major to minor):

1 Commissary Resale Statement 6 Modified.

- a Line number 1, 2, 3, 4, 5, 6, 8A, 8B, and 8C.
Line number 7 equals sum of 1 through 6.
Line number 9 equals sum of 7 and 8.
- b Option "A": Reimbursement Source Code.
- c Option "A": APC.
Option "B": Reimbursement Source Code.

2 Commissary Resale Sales Recapitulation.

- a Grand Total.
- b MAT CAT (eject).
- c Supply Division.
- d Option "A": Reimbursement Source Code.
- e Option "A": APC.
Option "B": Reimbursement Source Code.

12-27. Miscellaneous Reconciliations.

a. Contents:

(1) Reconciliation of Automated System for Army Commissaries (ASAC) Supply Open Requisitions and STANFINS Commissary Resale Undelivered Orders.

(a) Program PR2AVK.

(b) Product Control Number AVK-563.

(2) Summary of Automatic Obligation Amounts by Supply Division (store) and MAT CAT.

(a) Program PR5AVK.

(b) Product Control Number PCN AVK-566.

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(3) Edit of Open Requisition Records.

(a) Program PRVAVK.

(b) Product Control Number PCN AVK-572.

b. Applicable directives:

(1) AR 37-1.

c. Description/purpose of reports: These listings are used to show the results of the reconciliation of ASAC's supply dues-in file with STANFINS undelivered orders file.

d. Preparation criteria:

(1) Time criteria:

(a) Frequency: As required.

(b) Due date: As needed.

(c) Retention: 2 years.

(2) Output medium: Microfiche.

e. Action required:

(1) Insure the output files from ASAC's last processing cycle have been input to and processed by STANFINS before scheduling the reconciliation.

(2) Determine the reasons for differences between ASAC and STANFINS files and, if necessary, take action to preclude future differences.

(3) The DIC IZZ and JZZ obligation adjustment transactions produced as a result of the reconciliation will bring STANFINS Commissary Resale Undelivered Orders file into agreement with ASAC Open Requisition file. These transactions should be processed into the next STANFINS cycle.

f. Report format:

(1) Data elements:

- (a) Supply Division.
- (b) MAT CAT.
- (c) Document Number.
- (d) Fund Code.
- (e) Routing Identifier.
- (f) Requisition Delivery Date.
- (g) FSN.
- (h) Supplementary Address.
- (i) Distribution Code.
- (j) Priority.
- (k) Advice Code.
- (l) Project Code.
- (m) Signal Code.
- (n) Demand Code.
- (o) Media Code.
- (p) Document Identifier Code.
- (q) Unit of Issue.
- (r) Unit Price.
- (s) Quantity Open.
- (t) Extended Amount.
- (u) Receipt Fund Code.
- (v) File Identification (UO = UDO, OR = dues-in).
- (w) Explanation Code (adjustment required).
- (x) Report Code.

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(2) Sequence and controls (major to minor):

- (a) Supply Division.
- (b) MAT CAT.
- (c) Requisition Number.

12-28. Extracted AXL Records

a. References:

- (1) Program PRKAVK (AVKR32)
- (2) Program PRNAVK (AVKR33)

b. Description/purpose of report: These listings are produced on an as-required basis as a result of the Commissary Resale Undelivered Orders Reconciliation with the ASAC open requisition file. There are two listing prepared by these programs, one listing is in FSN sequence (PRKAVK) and the other in document number sequence (PRNAVK). These listings show the status of each Undelivered Orders record and can be used to facilitate the preparation of adjustments, if necessary.

c. Preparation criteria:

(1) Time criteria:

- (a) Frequency: As required.
- (b) Due date: As Needed.
- (c) Retention: 2 years.

(2) Output medium: Hardcopy

d. Report format:

(1) Data elements:

- (a) Document Number.
- (b) Fund Code.
- (c) Supply Division.
- (d) Requisition Date.
- (e) Receipt Date.
- (f) Disbursement Date.
- (g) FSN.
- (h) Supplementary Address.

- (i) Bill Number.
 - (j) Advice Code.
 - (k) Signal Code.
 - (l) Dem Media.
 - (m) Unit of Issue.
 - (n) Dollar Accounting (flagged D).
 - (o) Explanation.
 - (p) Requisition: Unit price/quantity/amount.
 - (q) Receipt: Unit price/quantity/amount.
 - (r) Disbursement: Unit price/quantity/amount.
- (2) Sequence:
- (a) Document Number.
 - (b) FSN.

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12-29. STATUS OF REIMBURSEMENTS-RCS CSCFA-112 R3 REPORT (WITH CARDS)

a. References

- (1) Program PN3AVK.
- (2) Product Control Number PCN AVK-287.
- (3) Applicable Directives - AR 37-100, AR 37-1.

b. Description/Purpose of report. RCS CSCFA-112 R3 report furnishes headquarters Defense Commissary Agency with Defense Business Operation Fund reimbursement data applicable to each Commissary Region. This report is prepared in Sections.

c. Preparation criteria.

(1) Time criteria

- (a) Frequency - Monthly and annually.
- (b) Due date - Day following the completion of the monthly cycle.

(c) Retention - FAO copy is retained for 1 year, then transferred to records holding area until report files are retired.

- (2) Output medium: Hard copy and record images.

d. Report format

(1) Data elements

(a) Heading

- 1 Status of Reimbursements (Title).
- 2 Period Ended, Date, Month, and Year.
- 3 DO Supervisory Accounts Office Number.
- 4 Report Name - RCS CSCFA 112-R3.

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(b) Secondary heading.

- 1 Section Number (part).
- 2 Title.
- 3 Period Covered.
- 4 Approving Authority,
- 5 Accounts Office Number.
- 6 DO Symbol Number.
- 7 DO Date.
- 8 Fiscal Station Number.
- 9 Accounting Date, Month, and Year.
- 10 Appropriation/Allotment Serial Number/
Reimbursement Designator.

(c) Data Elements (With Feeder Data Codes)

1 Source Code. Effective October 1994, detail reimbursement source code (RSC) reporting is used on the monthly CSCFA-112 (Status of Reimbursements) Report for all appropriations, including no year appropriations.

2 Description.

3 Current Month (Dollar Amounts) .

4 Fiscal Year to Date (Dollar Amounts) .

5 Other Income-Current Year (Dollar Amounts) .

6 Other Income-Prior Year (Dollar Amounts) .

7 Collections-Current Month.

8 Collections-Cumulative FYTD.

9 Feeder Data Codes.

(2) Sequence and Controls.

(a) Sequence. Sequenced by feeder data code within major reimbursement source code.

(b) Controls (major to minor).

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1 Section code (if applicable).

2 Major Source Code (RSC).

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e. The following report/data type codes are assigned to identify financial data reported on RCS CSCFA-112 R3 report:

<u>Data Code</u>	<u>Description and Data Source</u>
CA	Annual Reimbursement Program, Ledger 22 (AXUAVK) positions 25-31. (Annual Reimb Program-FY to Date) plus positions 32-38 (Annual Reimbursement Rate)
CD	Orders Received Fiscal Year to Date. Computation is same as CE below.
CE	Reimbursements Earned FYTD - Ledger 22 (AXUAVK) positions 67-73 (Sales, Gross Reimbursement FYTD) plus positions 74-80 (Sales, Gross Reimbursement Current Month), less positions 95-101 (Price Reduction FYTD), less positions 102-108, (Price Reduction Current Month), plus positions 81-87 (Sales Other Income FYTD), plus positions 88-94 (Sales Other Income Current Month.)
CF	Reimbursements Collected FYTD. Ledger 22 (AXUAVK) positions 165-171 (Collections Interfund FYTD), plus positions 207-213 (Collections Interfund Current Month), plus positions 151-157 (Collections (Collections This Station FYTD), plus positions 193-199 (Collections This Station-Current Month), plus positions 158-164 (Collections By Others FYTD), plus positions 200-206 (Collections By Others Current Month.)
CH	Reimbursement Receivable, EOP. Ledger 22 (AXUAVK) positions 221-227 (Accounts Receivable, 1 Oct), plus positions 67-73 (Sales, Gross Reimbursement FYTD), plus positions 74-80 (Sales, Gross Reimbursement Current Month.) Positions 81-88 (Other Income FYTD), plus positions 88-94 (Other Income Current Month), less positions 95-101 (Price Reduction FYTD), less positions 109-115 (Material Returns Credit Applied FYTD), less positions 116-122 (Material Returns Credit Applied Current Month), less positions 123-129 (Stock Withdrawal Credits Applied FYTD), less positions 130-136 (Stock Withdrawal Credits Applied Current Month.)
CG	Unfilled Orders End of Year. Ledger 22 (AXUAVK) positions 46-52 (Unfilled Orders End of Period.)
TJ	Other Income Current Year. Ledger 29 (AXUAVK) positions 81-87 (Sales, Other Income FYTD), plus positions 88-94 (Sales, Other Income Current Month.)
TK	Other Income Prior Year. Information is not available in ledger (Report as "O" for TK until changes can be implemented).
CM	Current Month Collections This Station, Ledger 22 (AXUAVK) positions 193-199.
CZ	Current Month Collections By Others. Ledger 22 (AXUAVK) positions 200-206.

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- CN Current Month Collections Interfund. Ledger 22 (AXUAVK) positions 207-213.
- CM Cumulative FYTD Collections This Station. Ledger 22 (AXUAVK) positions 151-157, plus positions 193-199 (Current Month Collections This Station.)
- CZ Cumulative FYTD Collections By Others. Ledger 22 (AXUAVK) positions 158-164, plus positions 200-206 (Current Month Collections By Others).
- CN Cumulative FYTD Collections Interfund. Ledger 22 AXUAVK) positions 165-171, plus positions 201-213 (Current Month Collections Interfund).

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Position	Title	Remarks	Length
1-2	Department	21 or 97	2
3	Blank	--	1
4	Fiscal Year	X	1
5-8	Basic Symbol	4991 or 4930	4
9-12	Limitation	xxxx	4
13	Program Year	x	1
14-15	Operating Agency	xx	2
16	Reimbursement Designator	7	1
17	Blank		1
18-20	Reimbursement Source Code	x x x	3
21-32	Blank		12
33-37	Fiscal Station	xxxxx	5
38-39	Blank		2
40-52	Amount	13X	13
53-55	Blank		3
56-61	Unit Identification Code	000000	6
62-66	Blank		5
67-68	Supervisory Accounts Office	xx	2
69-73	Blank		5
74	Data Source	x	1
75	Blank		1
76	Data Type	x	1
77 - 79	Accounting Date (MMY)	xxx	3
80	Blank		1

Figure 12-18 Sample format for Status of Reimbursements (Record Format)

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